

NFP eNews 10 NOVEMBER 2023

Welcome to haysmacintyre's regular 'e-news alert' for charities and not for profit organisations.

Extended deadline for paying voluntary National Insurance contributions

For anyone who is looking at maintaining their National Insurance contribution record, the deadline for paying voluntary contributions for the tax years 6 April 2006 to 5 April 2018 has been extended to 5 April 2025. This may be of relevance with an incomplete contribution record, especially if they had worked overseas at any time.

HMRC have provided a helpful guide which explains the various classes of National Insurance, when you might have to pay National Insurance contributions, and provides a list of countries with UK social security agreements. You can read the full [guidance here](#).



Charity Commission issues advice to help civilians impacted by the Israel-Gaza conflict

In light of the heart-breaking ongoing Israel-Gaza conflict, the charity regulator advises supporting existing, registered charities which are experienced in responding to humanitarian crises. These organisations are best placed for getting international aid to civilians caught up in conflict zones and responding to the changing situation on the ground.

The Disasters Emergency Committee (DEC), which brings together 15 UK aid charities to raise funds quickly and efficiently in times of crisis overseas, has [signposted which of its member charities have appeals](#) to help civilians affected by the conflict in Gaza and Israel.

Fundraising Regulator releases industry inquiry into the application of subcontractors by fundraising institutions

In a recent announcement from the Fundraising Regulator (the Regulator), it has launched its [first market inquiry](#) focusing on issues relating to the use of subcontractors in fundraising by charities. The inquiry will focus on better understanding the use of door-to-door and on-street fundraising sub-contracts, and how they are arranged and monitored in the sector.

As part of the inquiry, the Regulator will conduct fact-finding exercises, sector engagement outreach, and workshops with relevant stakeholders. Additionally, the regulator will engage with other regulators and sector bodies to agree a process for action against those who prove unwilling to comply with the Code.



Charity Commission updated guidance on how the tax system operates for charities

In a [recent update](#) from the Charity Commission, new guidance published shares information about the direct tax obligations of charities and the reliefs available to them. Where appropriate there is also information about indirect tax (VAT) obligations and reliefs for charities.

The information gives charities access to the most up to date information available about their tax obligations and any reliefs available to them.

Enquiries round up

- The Charity Commission has launched an inquiry into [Noble Tree Foundation Limited](#), a charity whose main activity is the provision of social housing. It is based in London and operates around the country. The regulator first engaged with the charity proactively after identifying a significant increase in its reported income. It then identified further concerns around related party transactions, including potential unauthorised trustee benefit and unmanaged conflicts of interest.
- The Charity Commission has also announced the opening of a statutory inquiry into [The Queen Alexandra Cottage Homes](#), a step taken due to the charity's failure to file its accounts for the past four years. In July 2022, the regulator placed the charity into a double defaulter class inquiry in which charities in default of their legal duty to file their annual reports, accounts, and returns for two or more years in the last five years are investigated. Despite the issuing of a formal order and continued assurances that the situation would be remedied in a timely manner, the charity has failed to submit any of the charity's outstanding annual accounting information.
- On 17 October the Charity Commission published the report of its statutory inquiry into the [Birmingham Education Trust](#). The inquiry found that the management of the charity fell significantly below the standard expected of charity trustees, particularly regarding financial controls and record-keeping. As a result, the two original trustees, who were husband and wife, have been removed and disqualified from acting as trustees of any charity.

- The Charity Commission has opened a statutory inquiry into the [Centre for Skills Enhancement Limited](#) due to concerns that there is or has been misconduct and/or mismanagement in the charity's administration leading to potentially significant risk to the charity's property, beneficiaries and work.
- The Charity Commission has opened a statutory inquiry into [Jesus Power House Ministries LTD](#) following concerns that there is or has been misconduct and/or mismanagement in the charity's administration, particularly regarding the management of its finances.



Reporting PAYE information in real time when payments are made early at Christmas

An [HMRC easement](#) was introduced in 2019 concerning the payroll reporting processes on salaries paid early over the Christmas period. Full payment submissions need to be submitted based on the normal or contractual payment date. This will help to protect an employee's eligibility for Universal Tax Credit claims.

For further information please speak with [Nick Bustin](#), Employment tax Director, or [Kirsty Rose](#), Employment Tax Assistant Manager.

Autumn Statement 2023

On Wednesday 22 November, the Chancellor will announce his Autumn Statement 2023 to Parliament which is likely to be a progress report on the economy and the Government's key targets, such as reducing inflation, rather than a mini-Budget as took place last year following the short-lived Truss administration.

The Statement will also be accompanied by an economic and fiscal forecast from the Office for Budget Responsibility. haysmacintyre will be issuing its usual comprehensive analysis of the Statement but please contact Katharine Arthur, Partner and Head of Private Client, if you require assistance on your tax affairs.



HMRC aims to cut calls by 30%

The CEO of HMRC, Jim Harra, has told a Treasury Committee that he intends to reduce the volume of phone calls to HMRC advisers by 30% by December 2024 and will shut more helplines. The aim is to force people to move to digital services and for HMRC to try to achieve service level targets.

Harra told the Committee that HMRC had insufficient resources to deliver its service standards through the traditional post and phone channels. He also admitted that online services currently had a 24% satisfaction level compared to the normal figure of 29%.

And finally... celebrating Trustee's Week 2023

From 6-10 November, many charities have been celebrating the achievements of nearly one million trustees. Trustee's Week is an opportunity to come together to reflect and appreciate the time, commitment and efforts trustees bring to charities to continually help them grow and thrive.

Throughout Trustees Week, trustees have a chance to swap stories, share experiences, and give advice on how to become a Trustee. Thank you to all trustees for their continual support to the sector.

Upcoming events

Quarterly Charities Update

Wednesday 6 December

15:30-17:30

Online

Trustee Training: Introduction to Charity Finance and Reporting

Tuesday 20 February

13:30-17:00

Online

Trustee Training – Charity Trustees: Roles and Responsibilities

Thursday 7 March

9:30-13:00

Online

Trustee Training: Charity Law Update

Tuesday 26 March

13:30-17:30

Online

Quarterly Charities Update

Tuesday 4 June

13:30-17:30

Online

For further details on our not for profit upcoming events and to register, visit www.haysmacintyre.com/events.

We welcome your feedback on this update and would be pleased to hear about any areas you would like to see covered in future editions. Please email [Vikram Sandhu](mailto:Vikram.Sandhu), Director, with any comments.

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Winner: Large Firm of the Year 2023



An eprivateclient top accountancy firm 2023



Top 15 auditor to quoted companies in Adviser Ranking Listing